



STEVE WESTLY
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of San Luis Obispo
San Luis Obispo, California**

**Date: August 12, 2003
Filing Ref: SLO04**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2003-04** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Schedule A-2** (attached) are formally approved as actual costs for the **2001-02** fiscal year and as estimated costs for the **2003-04** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2003**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

- | | |
|---------------------------------|------------------------------------|
| 1. Employee Fringe Benefits | 10. Reprographics (ISF) |
| 2. County Administrative Office | 11. Garage (ISF) |
| 3. Auditor-Controller | 12. Engineering (ISF) |
| 4. County Counsel | 13. Worker's Compensation (ISF) |
| 5. Operations Center | 14. Protected Self-Insurance (ISF) |
| 6. General Services | 15. Unemployment Insurance (ISF) |
| 7. Maintenance Projects | 16. Dental Insurance (ISF) |
| 8. Information Services | 17. Capital Expenditure Method |
| 9. Risk Management | |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply.

When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: The adjustment reflected on Schedule A-2 must be included when calculating carry forward in the 2005-06 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SAN LUIS OBISPO

BY

Bill EstradaGere W. Sibbach**Name****Auditor-Controller****Title**August 29, 2003**Date****STEVE WESTLY****CALIFORNIA STATE CONTROLLER**

BY

Michael J. Havey**Michael J. Havey, Chief****Bureau of Payments****Division of Accounting and Reporting**9-15-03**Date****Negotiated by Tillman Sherman****Telephone (916) 322-9437**

cc: State and Federal Agencies

Attachment

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Time: 15:23:00

SLO County Cost Allocation Plan
Stepdown Allocation Report
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Schedule A-2

Description	Non-Service Total	BD OF SUPV (2000)	SHORT TERM FINANCING (2005)	ASSESSOR (2070)	BRDS & COMM (2080)	ORG EFFECTIVE (2081)	CO-WIDE AUTOMATION (2083)	COMMUNITY DEV (2085)	RETIREMENT (2120)
Restated Costs									
Allocated Indirect Costs									
0001 - BLDG USE	746,519	10,903	0	34,190	0	0	0	0	0
0002 - EQUIP USE	833,865	2,288	0	40,206	257	0	0	0	0
2040 - CO. ADMIN	1,144,613	3,484	0	17,218	9,346	34,333	0	6,176	0
2050 - AUD-CONT	3,355,007	12,048	(60,000)	60,568	20,200	811	212	13,696	7,760
2060 - TREASURER	2,162,205	926	0	2,136	426	292	76	406	143
2100 - CO COUNSEL	2,587,452	54,141	0	77,917	0	0	0	0	825
2110 - PERSONNEL	2,106,572	9,810	0	70,928	0	0	0	0	1,509
2179 - OPER CTR	509,438	0	0	0	0	0	0	0	0
2180 - GENL SRVCS	5,288,725	31,761	0	186,909	0	0	1,012	113	(2,194)
2208 - MAINT PROJ	1,207,506	2,290	0	8,793	0	0	0	0	0
2250 - ITD	4,862,252	54,234	0	417,748	0	0	0	0	7,852
2340 - RISK MGMT	490,268	2,689	0	13,457	0	0	0	0	456
Total Indirect Costs	25,294,422	184,574	(60,000)	930,070	30,229	35,436	1,300	20,391	16,351
Roll-Forward Amount	3,617,507	(5,818)	(14,740)	85,975	19,741	0	0	18,101	(57,170)
Net Costs	28,911,929	178,756	(74,740)	1,016,045	49,970	35,436	1,300	38,492	(40,819)
Adjustments	(1,324,000)	0	0	(44,000)	0	0	0	0	0
Other Adjustments	0	0	0	0	0	0	0	0	0
Claimable Costs	27,587,929	178,756	(74,740)	972,045	49,970	35,436	1,300	38,492	(40,819)

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Description	ROAD FACILITY FEES (2141)	WORK COMP (2150)	LIABTY INS (2157)	UNEMP INS (2159)	MEDICAL MAL (2160)	DENTAL INS (2161)	CAP PROJ (2207)	SPCL AVIAT (2212)	DEVELOP SVCS (2240)
Restated Costs									
Allocated Indirect Costs									
0002 - EQUIP USE	0	1,058	0	0	0	0	0	0	1,595
2040 - CO. ADMIN	0	39,148	31,877	6	891	407	46,756	0	2,418
2050 - AUD-CONT	54	11,891	6,737	58	1,848	1,330	99,169	0	5,009
2060 - TREASURER	20	478	314	16	12	181	1,447	0	32
2100 - CO COUNSEL	0	0	50,972	0	0	0	0	0	0
2180 - GENL SRVCS	0	10,394	8,346	0	0	0	190,748	0	0
2250 - ITD	0	0	0	0	0	0	(2,017)	0	0
2340 - RISK MGMT	0	175,010	0	0	0	0	0	0	0
Total Indirect Costs	74	237,979	98,246	80	2,751	1,918	336,103	0	9,054
Roll-Foward Amount	0	120,882	24,761	(6)	0	(251)	267,774	0	186
Net Costs	74	358,861	123,007	74	2,751	1,667	603,877	0	9,240
Adjustments	0	(16,500)	(16,500)	0	0	0	0	0	0
Other Adjustments	0	0	0	0	0	0	0	0	0
Claimable Costs	74	342,361	106,507	74	2,751	1,667	603,877	0	9,240

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Description	REPROGRAPHIC (2270)	SP DIST SRV (2290)	GARAGE (2300)	SUPERIOR CT (2500)	CLERK-REC (2509)	MUNI COURT (2510)	JURY COMM (2530)	PUBLIC DEF (2550)	DIST ATTN (2560)
Restated Costs									
Allocated Indirect Costs									
0001 - BLDG USE	4,347	0	8,196	157,916	11,995	4,899	0	0	23,568
0002 - EQUIP USE	0	0	0	0	49,392	0	0	0	14,865
2040 - CO. ADMIN	1,789	948	5,496	0	6,979	0	0	16,864	25,377
2050 - AUD-CONT	5,748	1,929	16,943	173,185	36,802	0	0	30,403	83,762
2060 - TREASURER	489	0	1,379	14,815	3,580	0	0	1,730	3,612
2100 - CO COUNSEL	0	0	0	39,447	27,371	0	0	274	14,689
2110 - PERSONNEL	3,018	0	7,545	135,820	15,846	0	0	0	58,100
2179 - OPER CTR	0	0	2,897	0	0	0	0	0	0
2180 - GENL SRVCS	19,532	0	47,584	560,791	66,226	14,712	0	0	172,310
2208 - MAINT PROJ	2,250	0	0	53,568	57,296	3,750	0	0	49,954
2250 - ITD	541	0	2,701	129,359	221,518	0	0	1,905	418,109
2340 - RISK MGMT	(412)	0	(5,483)	40,766	6,294	0	0	0	16,250
Total Indirect Costs	37,302	2,877	87,258	1,305,667	503,299	23,361	0	51,176	880,596
Roll-Foward Amount	(10,851)	181	(1,503)	78,156	(100,375)	10,913	0	3,550	36,173
Net Costs	26,451	3,058	85,755	1,383,823	402,924	34,274	0	54,726	916,769
Adjustments	0	0	0	0	(3,000)	0	0	0	0
Other Adjustments	0	0	0	0	0	0	0	0	0
Claimable Costs	26,451	3,058	85,755	1,383,823	399,924	34,274	0	54,726	916,769

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Description	FAMILY SUPP (2561)	VICTM WITNS (2562)	GRAND JURY (2570)	SHER-CORNR (2590)	PROBATION (2660)	FIRE PROT (2670)	WILDLIFE (2700)	FISH & GAME (2710)	AG COMM (2730)
Restated Costs									
Allocated Indirect Costs									
0001 - BLDG USE	7	5,903	0	99,910	63,959	20,524	0	0	15,602
0002 - EQUIP USE	0	794	325	104,297	25,406	368,247	0	926	31,898
2040 - CO. ADMIN	14,412	2,966	9,569	99,376	38,047	23,328	29	33	11,017
2050 - AUD-CONT	105,581	11,798	3,514	301,611	140,153	63,578	61	170	43,120
2060 - TREASURER	116,103	977	998	7,248	17,192	5,808	0	37	2,824
2100 - CO COUNSEL	5,555	3,385	42,309	91,456	32,205	9,762	0	0	7,742
2110 - PERSONNEL	46,028	15,091	0	292,766	119,974	0	0	0	33,955
2179 - OPER CTR	0	0	0	375,168	34,171	0	0	0	0
2180 - GENL SRVCS	25,388	10,854	15,807	959,428	326,987	70,968	0	0	96,507
2208 - MAINT PROJ	0	826	0	115,806	54,830	8,386	0	0	41,277
2250 - ITD	61,423	14,097	4,419	940,301	557,157	157,735	0	(37)	116,852
2340 - RISK MGMT	348	1,826	79	66,975	13,203	4,096	0	0	7,991
Total Indirect Costs	374,845	68,517	77,020	3,454,342	1,423,284	732,432	90	1,129	408,785
Roll-Forward Amount	129,160	12,647	8,595	168,958	569,111	145,949	(12)	(119)	76,210
Net Costs	504,005	81,164	85,615	3,623,300	1,992,395	878,381	78	1,010	484,995
Adjustments	0	0	0	0	0	0	0	0	(21,000)
Other Adjustments	0	0	0	0	0	0	0	0	0
Claimable Costs	504,005	81,164	85,615	3,623,300	1,992,395	878,381	78	1,010	463,995

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Description	EMERG SRVC (2790)	PLANNING (2800)	PUB FACILITY FEES (2835)	ANIMAL REG (2840)	LAFCO (2850)	PUBLIC WORKS (2900)	ROADS (2920)	AIRPORT (2941)	WASTE MGT (2945)
Restated Costs									
Allocated Indirect Costs									
0001 - BLDG USE	114	25,338	0	6,149	0	30,738	6,004	0	574
0002 - EQUIP USE	3,678	14,957	0	5,463	0	0	21,138	0	351
2040 - CO. ADMIN	52,373	27,091	0	4,117	0	102,253	34,799	5,785	1,107
2050 - AUD-CONT	5,730	108,041	281	27,500	0	306,407	70,924	21,265	3,212
2060 - TREASURER	363	5,050	101	2,611	0	22,013	37	1,845	0
2100 - CO COUNSEL	1,485	440,746	0	9,388	0	149,544	101,500	17,021	0
2110 - PERSONNEL	3,773	94,319	0	18,863	0	138,083	0	6,791	0
2179 - OPER CTR	3,300	0	0	23,282	0	8,213	0	0	0
2180 - GENL SRVCS	38,949	386,702	0	67,952	225	83,551	0	104,005	0
2208 - MAINT PROJ	0	6,620	0	0	0	22,616	0	0	0
2250 - ITD	19,605	650,234	0	38,243	208	93,625	0	4,598	0
2340 - RISK MGMT	1,048	16,028	0	4,010	0	8,916	1,130	5,561	108
Total Indirect Costs	130,418	1,775,126	382	207,578	433	965,959	235,532	166,871	5,352
Roll-Forward Amount	29,471	346,554	0	31,356	(33,006)	29,893	33,912	(10,659)	711
Net Costs	159,889	2,121,680	382	238,934	(32,573)	995,852	269,444	156,212	6,063
Adjustments	(39,000)	(194,000)	0	0	0	(20,000)	0	0	0
Other Adjustments	0	0	0	0	0	0	0	0	0
Claimable Costs	120,889	1,927,680	382	238,934	(32,573)	975,852	269,444	156,212	6,063

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Description	CMSP (3286)	EMERGENCY MED (3287)	CHIP (3288)	GENERAL RELIEF (3290)	CHILD SRVCS (3320)	VETS SRVCS (3330)	LIBRARY (4000)	FARM ADVSR (4030)	1ST OFFENDER (4040)
Restated Costs									
Allocated Indirect Costs									
0001 - BLDG USE	6	0	0	0	0	0	74,282	2,651	0
0002 - EQUIP USE	2,433	0	0	0	0	0	36,343	2,171	0
2040 - CO. ADMIN	4,739	1,119	1,977	465	0	662	15,543	850	4,077
2050 - AUD-CONT	24,018	2,529	7,201	945	0	2,489	76,477	7,175	17,703
2060 - TREASURER	8,133	91	1,146	0	0	234	5,953	549	1,845
2100 - CO COUNSEL	13,308	0	0	0	0	63	17,090	0	0
2110 - PERSONNEL	12,073	0	0	0	0	2,264	57,346	3,773	17,355
2180 - GENL SRVCS	1,726	4	7,089	0	0	6,929	67,080	24,320	934
2208 - MAINT PROJ	0	0	0	0	0	0	2,651	8,197	0
2250 - ITD	18,364	0	0	0	0	4,561	11,000	21,474	8,127
2340 - RISK MGMT	1,079	0	0	0	0	397	(16,168)	1,478	1,341
Total Indirect Costs	85,879	3,743	17,413	1,410	0	17,599	347,597	72,638	51,382
Roll-Foward Amount	(8,196)	(584)	198	0	(7,489)	(1,813)	6,790	(6,087)	5,356
Net Costs	77,683	3,159	17,611	1,410	(7,489)	15,786	354,387	66,551	56,738
Adjustments	0	0	0	0	0	0	0	0	0
Other Adjustments	0	0	0	0	0	0	0	0	0
Claimable Costs	77,683	3,159	17,611	1,410	(7,489)	15,786	354,387	66,551	56,738

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Description	MAINT PROJ (2208)	GENL SRVCS (2180)	OPER CTR (2179)	PERSONNEL (2110)	CO COUNSEL (2100)	TREASURER (2060)	AUD-CONT (2050)	CO. ADMIN (2040)	EQUIP USE (0002)
Restated Costs	1,626,285	9,520,080	543,631	1,846,975	2,874,077	1,073,895	2,554,587	1,172,028	1,354,254
Allocated Indirect Costs									
0001 - BLDG USE	0	43,266	907	4,933	5,198	24,443	15,484	9,919	0
0002 - EQUIP USE	0	25,626	555	1,757	1,772	15,748	13,093	2,565	0
2040 - CO. ADMIN	0	28,657	1,710	5,803	9,085	5,926	9,804	3,301	0
2050 - AUD-CONT	1,765	113,629	3,482	43,064	27,919	77,530	24,253	9,971	0
2060 - TREASURER	637	10,290	0	1,446	1,543	577	1,096	282	0
2100 - CO COUNSEL	0	126,578	0	162,081	0	54,498	6,705	40,455	0
2110 - PERSONNEL	0	83,001	0	16,148	14,857	19,378	27,775	9,043	0
2179 - OPER CTR	0	110	0	0	0	0	0	0	0
2180 - GENL SRVCS	85,204	144,837	103	32,038	78,771	74,092	62,726	29,894	0
2208 - MAINT PROJ	0	81,819	4,576	2,544	2,674	6,182	13,060	2,013	0
2250 - ITD	0	96,344	0	252,288	40,849	823,147	1,185,186	134,234	0
2340 - RISK MGMT	0	19,638	171	4,280	3,812	6,691	6,191	2,471	0

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Description	BLDG USE (0001)	Agency-Wide Total
Restated Costs	894,909	36,559,237
Allocated Indirect Costs		
0001 - BLDG USE	0	894,909
0002 - EQUIP USE	0	1,354,254
2040 - CO. ADMIN	0	1,416,176
2050 - AUD-CONT	0	3,919,960
2060 - TREASURER	0	2,182,107
2100 - CO COUNSEL	0	3,060,557
2110 - PERSONNEL	0	2,373,357
2179 - OPER CTR	0	555,135
2180 - GENL SRVCS	0	10,293,875
2208 - MAINT PROJ	0	1,713,891
2250 - ITD	0	13,716,678
2340 - RISK MGMT	0	961,743

